

State of California
BOARD OF EQUALIZATION

ENERGY RESOURCES SURCHARGE REGULATIONS

Regulation 2315. EXEMPTIONS AND EXCLUSIONS.

Reference: Section 40041, Revenue and Taxation Code.

The consumption of electrical energy which this state is prohibited from taxing under the Constitution of the United States or under the Constitution of this state is exempt from the surcharge. The surcharge does not apply to the consumption of electrical energy by foreign governments or by any state of the United States other than the State of California. The surcharge applies to the consumption of purchased electrical energy by the State of California, by any county, city and county, municipality, district, public agency, or subdivision of this state unless otherwise exempt. The surcharge applies to the consumption of purchased electrical energy by charitable, religious, scientific, or educational corporations, funds, or foundations, whether or not the organizations qualify for exemption from property tax or franchise tax.

History: Adopted December 18, 1974, effective January 26, 1975.